Free State: Thabo Mofutsanyana(DC19) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	1 200	567	567	978	807	708	740
Transfers recognised - operational	-	-	-	43 478	53 270	53 270	61 823	-	-	-
Other own revenue	-	-	-	200	12 435	12 435	11 604	78 373	80 298	84 152
Total Revenue (excluding capital transfers and contributions)	-	-	-	44 878	66 273	66 273	74 404	79 180	81 006	84 892
Employee costs	-	-	-	26 581	24 712	24 712	23 538	27 684	29 636	31 867
Remuneration of councillors	-	-	-	8 144	6 397	6 397	6 921	7 057	7 657	8 277
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	111	119	128
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	10 153	35 163	35 163	34 276	31 328	27 595	30 120
Total Expenditure	-	-	-	44 878	66 273	66 273	64 736	66 180	65 006	70 392
Surplus/(Deficit)	-	-	-	0	-	-	9 669	13 000	16 000	14 500
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	0	-	-	9 669	13 000	16 000	14 500
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	0	-	-	9 669	13 000	16 000	14 500
Capital expenditure & funds sources										
Capital expenditure	-	-	-	19 177	11 907	11 907	6 079	13 000	16 000	14 500
Transfers recognised - capital	-	-	-	19 177	-	-	6 079	13 000	16 000	14 500
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	11 907	11 907	-	-	-	-
Total sources of capital funds	-	-	-	19 177	11 907	11 907	6 079	13 000	16 000	14 500
Financial position										
Total current assets	-	-	24 188	-	4 765	4 765	-	5 373	5 642	5 924
Total non current assets	-	-	7 391	-	-	-	-	-	-	-
Total current liabilities	-	-	44 693	-	27 065	27 065	-	12 000	-	-
Total non current liabilities	-	-	1 366	-	-	-	-	-	-	-
Community wealth/Equity	-	-	(14 480)	-	(22 300)	(22 300)	-	-	-	-
Cash flows										
Net cash from (used) operating	-	-	15 743	(16 646)	10 185	10 185	8 946	13 000	16 000	14 500
Net cash from (used) investing	-	-	(22 784)	(19 178)	(11 707)	(11 707)	(969)	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	(7 040)	(35 824)	(1 522)	(1 522)	18 873	13 000	29 000	43 500
Cash backing/surplus reconciliation										
Cash and investments available	-	-	10 930	-	4 765	4 765	-	5 373	5 642	5 924
Application of cash and investments	-	-	30 760	-	31 060	31 060	-	12 000	-	-
Balance - surplus (shortfall)	-	-	(19 830)	-	(26 295)	(26 295)	-	(6 627)	5 642	5 924
Asset management										
Asset register summary (WDV)	-	-	-	19 177	11 907	11 907	6 079	13 000	16 000	14 500
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	121 524	119 066	43 241	24 330	-	-	-	1 000	1 074	1 155
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Free State: Thabo Mofutsanyana(DC19) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Publis

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue - Standard										
Governance and Administration		-	-	-	31 454	51 794	51 794	59 745	62 701	65 074
Executive & Council					15 435	27 898	27 898	42 640	44 545	45 225
Budget & Treasury Office					7 442	13 859	13 859	7 553	7 871	8 349
Corporate Services					8 577	10 037	10 037	9 552	10 285	11 499
Community and Public Safety		-	-	-	6 382	6 649	6 649	9 502	10 181	10 947
Community & Social Services					6 382	6 649	6 649	9 502	10 181	10 947
Sport And Recreation										
Public Safety										
Housing										
Health										
Economic and Environmental Services		-	-	-	7 042	7 830	7 830	9 933	8 123	8 872
Planning and Development					7 042	7 830	7 830	6 121	6 205	6 810
Road Transport								3 812	1 918	2 062
Environmental Protection										
Trading Services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
Other	4									
Total Revenue - Standard	2	-	-	-	44 878	66 273	66 273	79 180	81 006	84 892
Expenditure - Standard										
Governance and Administration		-	-	-	31 454	51 794	51 794	46 745	46 702	50 573
Executive & Council					15 435	27 898	27 898	29 640	28 546	30 725
Budget & Treasury Office					7 442	13 859	13 859	7 553	7 871	8 349
Corporate Services					8 577	10 037	10 037	9 552	10 285	11 499
Community and Public Safety		-	-	-	6 382	6 649	6 649	9 502	10 181	10 947
Community & Social Services					6 382	6 649	6 649	9 502	10 181	10 947
Sport And Recreation										
Public Safety										
Housing										
Health										
Economic and Environmental Services		-	-	-	7 042	7 830	7 830	9 933	8 123	8 872
Planning and Development					7 042	7 830	7 830	6 121	6 205	6 810
Road Transport								3 812	1 918	2 062
Environmental Protection										
Trading Services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
Other	4									
Total Expenditure - Standard	3	-	-	-	44 878	66 273	66 273	66 180	65 006	70 392
Surplus/(Deficit) for the year		-	-	-	0	-	-	13 000	16 000	14 500

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Thabo Mofutsanyana(DC19) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	1 200	567	567	978	807	708	740
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	43 478	53 270	53 270	61 823	-	-	-
Other own revenue	2	-	-	-	-	12 435	12 435	11 411	78 373	80 298	84 152
Gains on disposal of PPE		-	-	-	200	-	-	193	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	-	44 878	66 273	66 273	74 404	79 180	81 006	84 892
Expenditure By Type											
Employee related costs	2	-	-	-	26 581	24 712	24 712	23 538	27 684	29 636	31 867
Remuneration of councillors		-	-	-	8 144	6 397	6 397	6 921	7 057	7 657	8 277
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	111	119	128
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contractes services		-	-	-	350	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	-	-	-	9 803	35 163	35 163	34 276	31 328	27 595	30 120
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	44 878	66 273	66 273	64 736	66 180	65 006	70 392
Surplus/(Deficit)		-	-	-	0	-	-	9 669	13 000	16 000	14 500
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	0	-	-	9 669	13 000	16 000	14 500
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	-	0	-	-	9 669	13 000	16 000	14 500
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	0	-	-	9 669	13 000	16 000	14 500
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	0	-	-	9 669	13 000	16 000	14 500

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.

Free State: Thabo Mofutsanyana(DC19) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure - Standard											
Governance and Administration		-	-	-	14 167	600	600	2 336	-	-	-
Executive & Council					13 067	600	600	2 289			
Budget & Treasury Office					300			3			
Corporate Services					800			44			
Community and Public Safety		-	-	-	1 790	767	767	171	1 000	-	-
Community & Social Services					1 790	767	767	171	1 000		
Sport And Recreation											
Public Safety											
Housing											
Health											
Economic and Environmental Services		-	-	-	3 221	10 540	10 540	3 572	12 000	12 000	12 000
Planning and Development					3 221	10 540	10 540	3 572	12 000	12 000	12 000
Road Transport											
Environmental Protection											
Trading Services		-	-	-	-	-	-	-	-	4 000	2 500
Electricity											
Water										4 000	2 500
Waste Water Management											
Waste Management											
Other											
Total Capital Expenditure - Standard	3	-	-	-	19 177	11 907	11 907	6 079	13 000	16 000	14 500
Funded by:											
National Government					19 177			6 079	13 000	16 000	14 500
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	19 177	-	-	6 079	13 000	16 000	14 500
Public contributions and donations	5										
Borrowing	6										
Internally generated funds						11 907	11 907				
Total Capital Funding	7	-	-	-	19 177	11 907	11 907	6 079	13 000	16 000	14 500

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Thabo Mofutsanyana(DC19) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
ASSETS											
Current assets											
Cash				10 930							
Call investment deposits	1					4 765	4 765		5 373	5 642	5 924
Consumer debtors	1										
Other debtors				13 258							
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	24 188	-	4 765	4 765	-	5 373	5 642	5 924
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3			7 270							
Agricultural											
Biological											
Intangible				121							
Other non-current assets											
Total non current assets		-	-	7 391	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	31 579	-	4 765	4 765	-	5 373	5 642	5 924
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4			44 018		27 065	27 065		12 000		
Provisions				675							
Total current liabilities		-	-	44 693	-	27 065	27 065	-	12 000	-	-
Non current liabilities											
Borrowing											
Provisions				1 366							
Total non current liabilities		-	-	1 366	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	46 059	-	27 065	27 065	-	12 000	-	-
NET ASSETS	5	-	-	(14 480)	-	(22 300)	(22 300)	-	(6 627)	5 642	5 924
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				(14 480)		(22 300)	(22 300)				
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	(14 480)	-	(22 300)	(22 300)	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Thabo Mofutsanyana(DC19) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other				436	1 400	13 235	13 235	12 472	1 914	2 010	2 100
Government - operating	1			57 341	62 655	62 655	62 655	61 823	76 459	78 288	82 052
Government - capital	1										
Interest						567	567		807	708	740
Dividends											
Payments											
Suppliers and employees				(27 875)	(35 821)	(66 273)	(66 273)	(30 512)	(66 180)	(65 006)	(70 392)
Finance charges				(14 158)	(44 880)			(34 836)			
Transfers and grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	15 743	(16 646)	10 185	10 185	8 946	13 000	16 000	14 500
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE						200	200				
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments								5 110			
Payments											
Capital assets				(22 784)	(19 178)	(11 907)	(11 907)	(6 079)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(22 784)	(19 178)	(11 707)	(11 707)	(969)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	(7 040)	(35 824)	(1 522)	(1 522)	7 978	13 000	16 000	14 500
Cash/cash equivalents at the year begin:	2							10 895		13 000	29 000
Cash/cash equivalents at the year end:	2			(7 040)	(35 824)	(1 522)	(1 522)	18 873	13 000	29 000	43 500

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Thabo Mofutsanyana(DC19) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	urrent year 2010/11			2011/12 Medium Term Revenue & Expenditure		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	19 177	11 907	11 907	13 000	16 000	14 500
Infrastructure - Road Transport					934	6 000	6 000			
Infrastructure - Electricity										
Infrastructure - Water						2 000	2 000		4 000	2 500
Infrastructure - Sanitation						2 540	2 540			
Infrastructure - Other					6 037			12 000	12 000	12 000
Infrastructure		-	-	-	*6 971*	*10 540*	*10 540*	*12 000*	*16 000*	*14 500*
Community					11 106	767	767	1 000		
Heritage assets										
Investment properties										
Other assets	6				1 100	600	600			
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	-	934	6 000	6 000	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	2 000	2 000	-	4 000	2 500
Infrastructure - Sanitation		-	-	-	-	2 540	2 540	-	-	-
Infrastructure - Other		-	-	-	6 037	-	-	12 000	12 000	12 000
Infrastructure		-	-	-	*6 971*	*10 540*	*10 540*	*12 000*	*16 000*	*14 500*
Community		-	-	-	11 106	767	767	1 000	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	1 100	600	600	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	19 177	11 907	11 907	13 000	16 000	14 500
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport					934	6 000	6 000			
Infrastructure - Electricity										
Infrastructure - Water						2 000	2 000		4 000	2 500
Infrastructure - Sanitation						2 540	2 540			
Infrastructure - Other					6 037			12 000	12 000	12 000
Infrastructure		-	-	-	*6 971*	*10 540*	*10 540*	*12 000*	*16 000*	*14 500*
Community					11 106	767	767	1 000		
Heritage assets										
Investment properties										
Other assets	6				1 100	600	600			
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	19 177	11 907	11 907	13 000	16 000	14 500
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment										
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal and R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Repairs and Maintenance by Expenditure Items										
Employee related costs		63 044	59 810	30 590	14 177					
Other materials										
Contracted Services		750	788	836	1 000					
Other expenditure		57 730	58 467	11 815	9 153			1 000	1 074	1 155
Total Repairs and Maintenance Expenditure		121 524	119 066	43 241	24 330	-	-	1 000	1 074	1 155

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Including repairs and maintenance to agricultural, biological and intangible assets

Free State: Thabo Mofutsanyana(DC19) - Table A10 Basic Service Delivery Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Free State: Thabo Mofutsanyana(DC19) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	–	(7 040)	(35 824)	(1 522)	(1 522)	18 873	13 000	29 000	43 500
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	–	(19 830)	–	(26 295)	(26 295)	–	(6 627)	5 642	5 924
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	(12.3)	(0.6)	(0.6)	7.4	4.5	9.3	13.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	0	–	–	9 669	13 000	16 000	14 500
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	3.3%	0.0%	(0.2%)	(0.2%)	(7%)	2.4%	2.5%	2.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Free State: Thabo Mofutsanyana(DC19) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Property Tax	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		–	–	–	–	–	–	–	–	–	–
Service charges			–	–	–	–	–	–	–	–	–	–
Property rates			–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	–	–	–	–	–	–	–	–	–
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			–	–	–	–	11 907	11 907	–	–	–	–
Cash receipts from ratepayers	18(1)a		–	–	436	1 400	13 235	13 235	12 472	1 914	2 010	2 100
Ratepayer & Other revenue	18(1)a		–	–	–	–	12 435	12 435	11 411	78 373	80 298	84 152
Change in consumer debtors (current and non-current)			6 629	–	13 258	(13 258)	(13 258)	(13 258)	(13 258)	–	–	–
Operating and Capital Grant Revenue	18(1)a		–	–	–	43 478	53 270	53 270	61 823	–	–	–
Capital expenditure - total	20(1)(vi)		–	–	–	19 177	11 907	11 907	6 079	13 000	16 000	14 500
Capital expenditure - renewal	20(1)(vi)		–	–	–	–	–	–	–	–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			–	–	–	–	–	–	–	–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												
										–	–	–
Trend												

Free State: Thabo Mofutsanyana(DC19) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Change in consumer debtors (current and non-current)			6 629	–	13 258	(13 258)	(13 258)	(13 258)	(13 258)	–	–	–

Free State: Thabo Mofutsanyana(DC19) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	6 971	10 540	10 540	12 000	16 000	14 500
Infrastructure - Road Transport		-	-	-	934	6 000	6 000	-	-	-
Roads, Pavements, Bridges and Storm Water					934	6 000	6 000			
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	*2 000*	*2 000*	-	*4 000*	*2 500*
Water Reservoirs and Reticulation						2 000	2 000		4 000	2 500
Infrastructure - Sanitation		-	-	-	-	2 540	2 540	-	-	-
Sewerage Purification and Reticulation						2 540	2 540			
Infrastructure - Other		-	-	-	6 037	-	-	12 000	12 000	12 000
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3				6 037			12 000	12 000	12 000
Community		-	-	-	11 106	767	767	1 000	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other					11 106	767	767	1 000		
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	1 100	600	600	-	-	-
General Vehicles					*600*	*600*	*600*			
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment					500					
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on new assets	1	-	-	-	19 177	11 907	11 907	13 000	16 000	14 500
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Thabo Mofutsanyana(DC19) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as a

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Thabo Mofutsanyana(DC19) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-

Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'